

SPECIAL ISSUE

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ISIOLO COUNTY ACTS, 2019

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THE ISIOLO COUNTY EMERGENCY FUND ACT, 2019

No 4 of 2019

Date of Assent 19th November, 2019

Date of Commencement 27th November, 2019

ARRANGEMENT OF CLAUSES

Clause

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Isiolo County Emergency Fund

2019

THE ISILOLO COUNTY EMERGENCY FUND ACT, 2019

AN ACT of the County Assembly of Isiolo to provide for the establishment of an emergency fund and for connected purposes

ENACTED by the County Assembly of Isiolo as follows—

PART I—PRELIMINARY

Short title

1 This Act may be cited as the Isiolo County Emergency Fund Act, 2019

Interpretation

2 In this Act, unless the context otherwise requires—

“appropriation” means funds provided to pay for the supply of goods and services,

“emergency” means an unforeseen occurrence or combination of circumstances which call for immediate action or remedy, pressing necessity, exigency ”

“County” means the County Government of Isiolo,

“County Assembly” means the County Assembly of Isiolo County,

“Fund” means the County Emergency Fund established under section 3 of the Act,

“County Executive Committee Member” means the County Executive Member responsible for finance,

“Financial year” means the period of twelve months ending on thirtieth day of June

PART II—EMERGENCY FUND

Establishment of a Fund

3 (1) There is established a Fund to be known as the Isiolo County Emergency Fund

(2) The fund shall consist of—

(a) monies appropriated by the County Assembly, and

(b) grants and donations made into the Fund

(3) The County Assembly shall, in appropriating monies under subsection (2) (a) in each financial year, ensure that monies contained in the Fund are 2 percent of the county budget or as the circumstance demands within the County

Purpose of establishing the Fund

4 The object and purpose of the Fund is to enable payments to be made when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority

Administration of the Fund

5 (1) The County Executive Committee Member shall be responsible for administering the Fund in accordance with provisions of Section 110-115 of the Public Finance Management Act, 2012

(2) The County Executive Committee Member shall open and maintain a separate account into which all money appropriated to the Fund shall be paid

(3) The County Executive Committee Member may engage a reputable humanitarian organization working within the County to implement emergency responses

Making payments out of the Fund

6 (1) The County Executive Committee Member may make payments from the Fund only if satisfied that—

- (a) there is an urgent and unforeseen need for the expenditure for which there is no legislative authority,
- (b) it is in the best public interest,
- (c) an event has caused a damage, loss, hardship or suffering to residents of the county or threatens to damage the environment and the event is limited to the County, and
- (d) upon resolution of the County Assembly that a specific situation be treated as emergency

(2) For the purposes of subsection (1)—

- (a) there is an urgent and unforeseen need for expenditure if, in the opinion of the County Executive Committee Member—
 - (i) payment cannot be delayed until the next financial year without causing harm to general public interest of the County,
 - (ii) the payment is necessary to alleviate the damage, loss, hardship or suffering which may be directly caused by the event and
 - (iii) need for expenditure is unforeseen and has not been provided for in an appropriation law made by the County Assembly for the current financial year

Limitations

7 The County Executive Committee Member shall not, during a financial year make payment under section 6 if the payment exceeds ten per cent of the total county government's revenue as shown in that county's audited financial statements for the previous financial year except for the first year

Retention of funds

8 All receipt earnings and accruals to the fund and the balance of the fund at the close of the financial year shall be retained by the Fund for the purpose for which it is established

Approval by the County Assembly

9 (1) The county executive committee member shall notify the County Assembly in writing within two months after payment is made out of the Fund

(2) If the County Assembly is not sitting during the period referred to in subsection (1) and the County Executive Committee Member has not sought the approval of the county assembly before the end of that period, the approval of the County Assembly for the payment within fourteen days after it next sits

(3) As soon as practicable after the County Assembly has approved the payment, the County Executive Committee Member shall arrange for an appropriation bill to be introduced into the County Assembly for the appropriation of the money paid and for the replenishment of the Fund to the extent of the amount of the payment

Financial statements

10 (1) Within three months after the end of each year, the county treasury shall prepare and submit to the auditor general a financial statement in respect of the Fund for the year

(2) The financial statement prepared under subsection(1) Shall include the following information—

- (a) the date and the amount of each payment,
- (b) the person to whom the payment was made,
- (c) the purpose for which the payment was made,
- (d) whether the person to whom the payment was made spent the money for the purpose and a statement made to the effect
- (e) if the person to whom the payment has been made has not spent the money for the purpose a statement specifying the reasons for not having done so, and
- (f) a statement indicating how the payment conforms to section 6 of this Act, the legislation or the policy of the county relating to disaster management

Regulations

11 The County Executive Committee Member may make regulations for the better carrying out of the provisions of this Act